

Date: [Insert Date]

To: [Insert Name of Those Charged with Governance/Audit Committee]

Company: [Insert Company Name]

Subject: Summary of Uncorrected Misstatements - Audit for Period Ended [Insert Date]

Dear [Insert Name],

In connection with our audit of the financial statements of [Insert Company Name] for the period ended [Insert Date], we are writing to communicate the uncorrected misstatements identified during our evaluation.

Management has represented that the effects of the uncorrected misstatements summarized below are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Consequently, these adjustments have not been made to the financial statements.

Summary of Uncorrected Misstatements

Description of Misstatement	Assets (Dr/Cr)	Liabilities (Dr/Cr)	Equity/Retained Earnings (Dr/Cr)	Revenues/Expenses (Dr/Cr)
[Example: Overstatement of prepaid expenses]	[Amount]			[Amount]
[Example: Unrecorded accrued liability]		[Amount]		[Amount]
Total Net Impact	[Total]	[Total]	[Total]	[Total]

In addition to the quantitative misstatements above, we noted the following uncorrected disclosure omissions or errors:

- [Insert Description of Disclosure Error, or state "None"]

Please review this summary and confirm your agreement that these items remain uncorrected as they do not materially impact the fair presentation of the financial statements.

Sincerely,

[Insert Auditor Name]

[Insert Audit Firm Name]

Acknowledgment:

On behalf of [Insert Company Name], I confirm that the uncorrected misstatements listed above have been discussed and we concur that their effect is immaterial to the financial statements.

Signed: _____

Name: [Insert Management Name]

Title: [Insert Title, e.g., CFO/CEO]

Date: [Insert Date]